

**LEGISLATIVE SERVICES AGENCY  
OFFICE OF FISCAL AND MANAGEMENT ANALYSIS**

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**FISCAL IMPACT STATEMENT**

**LS 7060**

**BILL NUMBER:** HB 1143

**NOTE PREPARED:** Dec 30, 2004

**BILL AMENDED:**

**SUBJECT:** Uncollectible Delinquent Taxes.

**FIRST AUTHOR:** Rep. Avery

**FIRST SPONSOR:**

**BILL STATUS:** As Introduced

**FUNDS AFFECTED:** X **GENERAL**  
**DEDICATED**  
**FEDERAL**

**IMPACT:** State

**Summary of Legislation:** The bill indicates that reports from the Department of State Revenue to the General Assembly concerning the amount of delinquent tax liabilities must be in electronic format. It allows the Department to exclude from its list of outstanding warrants a warrant that was issued less than 10 years before the date of the list if the Department, after consultation with the Budget Agency, determines that it is probable that the delinquent tax liability is uncollectible. The bill indicates that a determination that a warrant is uncollectible does not constitute a settlement of the tax due.

**Effective Date:** Upon passage.

**Explanation of State Expenditures:** The bill would add minimal administrative costs for the Department of State Revenue to remove information about certain warrants that are less than 10 years old from a report that the Department is required by statute to provide to the General Assembly.

**Explanation of State Revenues:**

**Explanation of Local Expenditures:**

**Explanation of Local Revenues:**

**State Agencies Affected:** Department of State Revenue.

**Local Agencies Affected:**

**Information Sources:**

**Fiscal Analyst:** Karen Firestone, 317-234-2106.